## EXHIBIT 16

From: Albert, Jennifer A

**Sent:** Monday, October 05, 2009 4:06 PM

To: 'William D Schultz'; 'lawsonservice@merchantgould.com'

**Cc:** 'senoona@kaufcan.com'; gstillman@hunton.com; bvannorman@hunton.com

**Subject:** ePlus v. Lawson Software: S3 demo system

Will:

Further to our conversation of earlier today, I write to inform you of a deficiency we perceive with respect to the S3 demonstration system. We have followed the instructions attached in Kristin Dreiman's September 15, 2009 letter, but it seems the installed system is either improperly configured or missing standard features. For example, when trying to execute the "shopping list task" [L0045475 @ 5514-16], there is no "Find/Shop" menu to select. The "Find/Shop" menu is also required for the "Categories Task" [L0045475 @ 5519] and the "Punchout Task" [L0045475 @ 5523].

As I explained in my voicemail, the demonstration of this system is integral to ePlus's preparations for the upcoming depositions, so your prompt attention to this matter is greatly appreciated.

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